

and other evidences of indebtedness or any renewal thereof shall be made to run for not less than one or more than thirty three years, shall be exempt from taxation of every kind for fifty per cent of the value of the notes and mortgages: *Provided*, the holder of said note or notes must reside in the county where the land lies and there list it for taxation: *Provided further*, that when said notes and mortgages are held and taxed in the county where the home is situated, then the owner of the home shall be exempt from taxation of every kind for fifty per cent of the value of said notes and mortgages. The word "home" is defined to mean land whether consisting of a building lot or larger tract, together with all the buildings and out buildings, which the owner in good faith intends to use as a dwelling place for himself or herself, which shall be conclusively established by the actual use and occupancy of such premises as a dwelling place of the purchaser or owner for a period of three months.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 2d day of March, A.D. 1925.

CHAPTER 109

AN ACT TO AMEND SECTION §037, CONSOLIDATED STATUTES, RELATING TO FORECLOSURE OF TAX CERTIFICATES OF COUNTY AND OTHER MUNICIPAL CORPORATIONS.

The General Assembly of North Carolina do enact:

Amendment.

SECTION 1. That section eight thousand and thirty-seven, Consolidated Statutes, be amended and a new paragraph be added at the end of said section as follows:

Additional
paragraph.

"Whenever any action for foreclosure is instituted in behalf of any county or municipal corporation under the provisions of this section, it shall be lawful for and the duty of the court to include in the judgment as apart of the costs a reasonable allowance to the attorney of the county or municipal corporation bringing such action for his services rendered therein, in lieu of all other fees or commissions for such service: *Provided*, that such fee so to be allowed shall not be less than ten (\$10.00) dollars. The board of county commissioners shall